

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1.(Original) A sound-absorbing structure, comprising:

 a substantially flat support base;

 a substantially flat sound-absorbing material arranged substantially parallel to the support base; and

 a corrugated partition plate interposed between the support base and the sound-absorbing material, the corrugated partition plate having upper antinode portions opposed to the sound-absorbing material and lower antinode portions opposed to the support base;

 wherein the lower antinode portions of the corrugated partition plate are at least partially separated from the support base.

2.(Original) The sound-absorbing structure as claimed in claim 1, wherein parts of the lower antinode portions of the corrugated partition plate are supported via an elastic element by low-vibration portions of the support base.

3.(Original) A sound-absorbing unit comprising:

 a corrugated partition plate having a first side and a second side opposite to the first side;

 a substantially flat sound-absorbing material provided on the first side of the corrugated partition plate; and

 at least one second partition plate configured to partition air spaces defined between the sound-absorbing material and the corrugated partition plate.

4.(Original) The sound-absorbing unit as claimed in claim 3, wherein the second partition plate extends in a direction substantially perpendicular to a direction in which antinode portions of the corrugated partition plate extend.

5.(Original) The sound-absorbing unit as claimed in claim 3, further comprising a second sound-absorbing material provided on the second side of the corrugated partition plate.

6.(Original) The sound-absorbing unit as claimed in claim 3, wherein the second partition plate is provided only on the first side of the corrugated partition plate.

7.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes a wave pattern whose phase is shifted at an intersection of the corrugated partition plate and the second partition plate.

8.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes a wave pattern whose amplitude is varied at an intersection of the corrugated partition plate and the second partition plate.

9.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes a sine wave pattern.

10.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes a rectangular wave pattern.

11.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different frequencies.

12.(Original) The sound-absorbing unit as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different amplitudes.

13.(Previously Presented) A sound-absorbing unit comprising:

 a partition plate having a plurality of recesses formed in a first side thereof, each of said recesses having an opening with a predetermined shape on the first side; and
 a sound-absorbing material provided on the first side of the partition plate to cover the openings of the recesses,

 wherein each of the recesses has a cross-sectional area that gradually varies with a depth of the recess.

14.(Cancelled)

15.(Currently Amended) The sound-absorbing unit as claimed in ~~claims 3 or 13~~claim 3, wherein the thickness of air spaces behind the sound-absorbing material is set to odd multiples of one-fourth of the wavelength of sound waves of target frequencies.